SUPREME COURT, U. S.

Supreme Court, U.S.
FILED
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in the Supreme Court of the United States

OCTOBER TERM, 1970

No. [redacted] 70-47

FLORENCE DIFFENDERFER and NISHAN PAUL,
Appellants,

vs.

CENTRAL BAPTIST CHURCH OF MIAMI, FLORIDA, INCORPORATED, a non-profit Florida corporation; DADE COUNTY, FLORIDA, a political subdivision of the State of Florida; PORTER W. HOMER, County Manager; R. K. OVERSTREET, Tax Collector of Metropolitan Dade County, Florida; and FRED O. DICKINSON, JR., as Comptroller of the State of Florida,

Appellees.

On Appeal from the United States District Court for the Southern District of Florida

MOTION TO DISMISS OR AFFIRM

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In the Supreme Court of the United States

OCTOBER TERM, 1970

No. 1,042

FLORENCE DIFFENDERFER and NISHAN PAUL,
Appellants,

vs.

CENTRAL BAPTIST CHURCH OF MIAMI, FLORIDA, INCORPORATED, a non-profit Florida corporation; DADE COUNTY, FLORIDA, a political subdivision of the State of Florida; PORTER W. HOMER, County Manager; R. K. OVERSTREET, Tax Collector of Metropolitan Dade County, Florida; and FRED O. DICKINSON, JR., as Comptroller of the State of Florida,

Appellees.

On Appeal from the United States District Court for the Southern District of Florida

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MOTION TO DISMISS OR AFFIRM

CENTRAL BAPTIST CHURCH OF MIAMI, FLORIDA, INCORPORATED, a non-profit Florida corporation, pursuant to Rule 16, Supreme Court Rules, moves the Court to dismiss or affirm this appeal, a direct appeal from a Three-Judge District Court convened in the Southern District of Florida. 28 U.S.C., Section 1253. Plaintiff-Appellants attack the constitutionality of F.S. 192.06(3) and (4).

Attached as Appendix A and by reference made a part of this motion is a copy of F.S. 192.06(3) and (4); also, a copy of a Stipulation of Facts entered into by all of the parties as Appendix B. The Stipulation is, of course, before the Court in the record sent up from the Clerk below, but, as we understand the procedure, the papers of this record will not be distributed to the members of the Court until after it is printed.

The question as submitted might raise the issues if the property involved here were five blocks removed from the Church and consisted of an office building, no part of which was occupied by the Church, and all of the net revenue received were used for the purchase of another such building — but this case is not predicated upon such facts.

Upon the Stipulation of Facts (App. B), we submit that the following question drawn entirely from the facts of the cause represents the issue decided by the Three-Judge Court:

> When a parking area adjoins, is contiguous with and constitutes a functional, physical, essential and necessary part of the overall functions of

the Church, which is located in the center of a great metropolitan area, many of the parking spaces being used by the congregants of the Church every day seven days a week but, when some of the parking spaces are not so used during the business hours of six days a week, they are rented to the public and all of the proceeds derived from such rentals are used by the Church exclusively for its religious, educational, literary, benevolent, fraternal and charitable work and where it is stipulated by the parties that the Church could not operate without this parking area; and that it is in fact as necessary for such operation as is the roof over the Church building itself — did the Three-Judge Court err in holding that the property is tax exempt?

Appellants' Jurisdictional Statement includes Appendices A (copy of the Three-Judge Opinion), B (copy of the Three-Judge Final Judgment) and C (copy of the Opinion of the Supreme Court of Florida in **Central Baptist Church of Miami, Florida, Incorporated v. Dade County, Florida, et al.**, 216 So.2d 4 (1968). These Appendices, A, B and C are by reference made a part of this Motion. The same property was involved in the Three-Judge Opinion and in the Opinion of the Supreme Court of Florida.

Our Stipulation (Appendix B) shows that those portions of the parking area not used by the Church "during the week day business hours" are rented to the public for a reasonable fee, and all of the monies received from such rentals are used by the Church exclusively for its religious, missionary, educational, literary, benevolent,

fraternal and charitable activities and programs of the Church. The Stipulation covers only "during the week day business hours". There is nothing in the Stipulation or Three-Judge Opinion to indicate that any of the parking spaces (of which there are 290) are rented during the evening or night hours, as alleged by appellants. In fact the Supreme Court of Florida, in **Central Baptist Church,** found that these lots were used on Sundays and evenings as a free parking facility for congregants during hours of Church services and Church activities.

Rule 15(1) requires "a statement of the reasons why the questions presented are so substantial as to require plenary consideration, with briefs on the merits and oral argument, for their resolution." Rule 16 enumerates grounds for motions to dismiss appeals from state and federal courts, one is "that it is manifest that the questions on which the decision of the cause depends are so unsubstantial as not to need further argument." Appellants' Jurisdictional Statement does not comply with either of these rules.

CASES CITED

Appellants cited seven opinions of this Court, only two of which touch the issues involved here. They are: **Walz v. Tax Commission of the City of New York,** 25 L.Ed.2d 697, 90 S.Ct. 1409 (1970), and **Gibbons v. District of Columbia,** 116 U.S. 404, 29 L.Ed. 680 (1886).

In **Walz** the property involved was the church building. In our case the property, as stipulated, "adjoins, is contiguous to and is a functional and physical part of the

Church itself".[1] And " . . . this Church could not operate in this location without these parking spaces. . . . They are just as necessary for the operation of the Church as the roof over the Church building itself."[2]

Gibbons, cited and quoted in **Walz**, is certainly no help for appellants. First, the lots involved were "separated from the lots in question by a 30-foot passage. . ." Second, the reasons for placing the church building in the center of the property "was to enable a revenue to be derived from the **sale** or **lease** of these lots to pay off the church debt incurred in building." And finally, "it **was not necessary** for the enjoyment of the church that these lots should remain vacant." (Emphasis added.) Each of these facts is directly in reverse of the facts of our case.

All of the other cases cited were also considered in **Walz**, but none of them involved exempting church property from taxation nor a claim that such exemption constituted establishment of religion or inhibition of the free exercise of religion in a tax exemption scheme which exempts from taxation property used "exclusively for religious purposes".

In **Everson v. Board of Education**, 330 U.S. 1 (1946), 91 L.Ed. 711, the Board of Education was reimbursing parents for money which they paid for bus fare in transporting their children to and from a parochial school. This Court held that to be legal.

McCollum v. Board of Education, 333 U.S. 203 (1948), 92 L.Ed. 649, is a case where school students were per-

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[1]Appellee's Appendix B, Page App. 5

[2]Appellee's Appendix B, Page App. 12 – 11.

mitted to attend religious instruction in the school building conducted by outside teachers. It was held illegal.

Abington School District v. Schempp, 374 U.S. 203 (1963) and **Murray v. Curlett** (same citation), are two cases heard together (one from Pennsylvania and one from Maryland) with one opinion. They involved "requiring the reading, without comment, at the opening of each school day, a verse from the Bible and the recitation of the Lord's prayer by the students in unison." This was held to be unconstitutional.

The last case is **Engel v. Vitale**, 370 U.S. 421 (1962), 8 L.Ed. 2d 601. Here, the State of New York adopted a program of daily classroom prayers in public schools. This Court ruled it was establishment of religion.

In **Everson**, the Court did announce a very cogent principle that might save appellee's position here, should the Court have the slightest doubt of the soundness thereof, you said:

> "The Supreme Court of the United States may not strike down a state statute which is within the state's constitutional power even though it approaches the verge of that power."

The Florida Supreme Court, in **Central Baptist Church of Miami, Florida, Incorporated v. Dade County, et al.**, held that Section (4) of F.S. 192.06, "complies with the requirements of Section 16, Article XVI (Florida) state constitution."

It is apparent that appellants receive no help from any of the cases cited by them. In other words, they came

before this Court without one authority, federal or state, supporting them. The reason is clear. There are none. The only cases in this Court touching tax exemption on church property are **Gibbons** and **Walz.**

The facts in **Gibbons** and the instant case are so divergent that it gives the appellants no assistance; whereas, **Walz** supports the position of the appellees.

The Three-Judge Court crystallizes the matter.[3]

> "The question we must decide may therefore be framed thusly: Does the holding in **Walz v. Tax Commission, supra,**—that there is no establishment of religion and no inhibition of the free exercise of religion in a state taxation scheme which exempts from taxation property used 'exclusively for religious purposes', i.e., 'religious properties used solely for religious worship'—encompass the tax exemption in the instant case as it applies to church property used as a commercial parking lot? We answer affirmatively."

At least one other Three-Judge Court opinion has made reference to **Walz. John Dicenso, et al. v. William P. Robinson, Jr., et al.,** District Court of the United States for the District of Rhode Island (Opinion June 15, 1970). That suit involved a statute of Rhode Island providing for supplementary income for teachers. It was shown that the real beneficiaries were Catholic school teachers and the Act was declared unconstitutional as an establishment of religion under the First Amendment. It is not a tax exemption case but the Court discussed the theory of "excessive entanglement" between government and religious institutions as developed by **Walz.**

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[3]Appellants Appendix A 4.

We submit that there is no such entanglement involved here. There is no sponsorship, interference, or a relationship generating confrontation and conflicts. The mere granting of a tax exemption does not constitute subsidizing the Church. And the Church certainly is not a "private profit institution".

Appellants are asking this Court to declare subsections (3) and (4) of F.S. 192.06 unconstitutional. You will note by our Appendix A that Subsection (3) provides for exempting "property of educational, literary, benevolent, fraternal, charitable and scientific institutions" when occupied and used by them for the purposes for which they have been or may be organized "provided not more than 75 per cent of the floor space of the said building or property is rented, and the rents, issues and profits of said property are used for the "educational, literary, benevolent, fraternal, charitable or scientific purposes of said institution". (Emphasis added.)

In our case the parking area constitutes only 59 percent of the Church property — the other 41 per cent being occupied by the Church buildings.[4]

In considering this Section, the Supreme Court of Florida, in **Central Baptist Church**, said:

> "... it is difficult because of equitable principles to accord different exemption treatment to churches than is accorded the other institutions under Section 16, Article XVI, and especially so where tax exemption is granted Church property by Statute and the exemption granted

[4]Appellants App. C, Page 14.

therein is not expressly removed by the statute in all instances where church properties are rented." (Appellants' App. 19)

A copy of Section 16, Article XVI, Florida Constitution, is attached as Appellee's Appendix C.

The Florida court also said:

"We further find the limited part time rental of a portion of the church lot for commercial parking on weekday business hours is reasonably incidental to the primary use of the church property as a whole for church or religious purposes and is not a sufficiently divergent commercial use that eliminates the exemption as to the commercial parking lot portion of the property." (Appellants' App. 16)

Concluding, we respectfully submit that, as the Three-Judge Opinion holds, **Walz** encompasses this case. The parking lots are as necessary for the operation of the Church as the Church building itself and the incidental rental of those parking spaces not utilized by the Church during the business hours 6 days a week does not affect their tax exempt status.

Respectfully submitted,

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PROOF OF SERVICE

I HEREBY CERTIFY that three copies of the foregoing Motion to Dismiss or Affirm were served by mail this 30th day of December, 1970, to: HOWARD J. HOLLANDER, ESQ., BERNARD C. PESTCOE, ESQ. and RICHARD FEDER, ESQ., Attorneys for Appellants, c/o American Civil Liberties Union, 708 City National Bank Building, Miami, Florida 33130; and THOMAS C. BRITTON, ESQ., Attention ST. JULIEN P. ROSEMOND, ESQ., Dade County Attorney, 1626 Dade County Courthouse, Miami, Florida 33130, by depositing the same in a United States post office, or mail box, with first-class postage prepaid addressed to counsel of record at his post office address.

Of Counsel

APPENDIX

APPENDIX

APPENDIX A

F.S. 192.06(3) and (4)

192.06 Property exempt from taxation.—The following property shall be exempt from taxation:

*(3) Such property of educational, literary, benevolent, fraternal, charitable and scientific institutions within this state, as shall actually be occupied and used by them for the purpose for which they have been or may be organized, provided, not more than seventy-five per cent of the floor space of said building or property is rented, and the rents, issues, and profits of said property are used for the educational, literary, benevolent, fraternal, charitable or scientific purposes of said institutions; provided, further, that the above stated limitation against the rental of more than seventy-five per cent of the floor space of any such building or property shall not apply to apartments, rooms or beds rented, or available for rent, to patients in any hospital or to residents in any home for the aged, if such hospital or home for the aged is licensed by the state board of health, operated by a Florida corporation, not for profit, which has been exempt from the payment of taxes to the United States upon the income derived from the operation of such hospital or home for the aged, if all of such income, remaining after payment of the usual and necessary expenses of operating such hospital or home for the aged, including the payment of liens and encumbrances

upon the property of such corporation, shall be used exclusively for educational, charitable or scientific purposes, including the maintenance improvement or expansion of the facilities of such hospital or home for the aged; provided further, that nothing in this subsection shall be construed as applying to special assessment by municipalities for sidewalks, curbing, street paving or other local improvements. Provided further, that educational institutions as used in this chapter shall mean state tax supported, parochial, church and nonprofit private schools, colleges or universities conducting regular classes and courses of study required for eligibility to, certification by, accreditation to or membership in the southern association of colleges and secondary schools, state department of education or the Florida council of independent schools. This section shall not apply to property owned by testamentary charitable trusts in counties having a population of not less than one hundred twelve thousand nor more than one hundred seventy thousand according to the latest official decennial census.

(4) All houses of public worship and lots on which they are situated, and all pews or steps and furniture therein, every parsonage and all burying grounds not owned or held by individuals or corporations for speculative purposes, tombs and right of burial; but any building being a house of worship which shall be rented or hired for any other purpose except for schools or places of worship, shall be taxed the same as any other property.

APPENDIX B

IN THE UNITED STATES DISTRICT COURT
IN AND FOR THE SOUTHERN DISTRICT
OF FLORIDA

MIAMI DIVISION

NO. 69-746 Civ-JE

FLORENCE DIFFENDERFER and NISHAN PAUL,
Plaintiffs,

v.

CENTRAL BAPTIST CHURCH OF
MIAMI FLORIDA, INCORPORATED, et al.,
Defendants.

STIPULATION OF FACTS

It is stipulated and agreed by counsel for the respective parties herein that:

1. The defendant, CENTRAL BAPTIST CHURCH, is a non-profit Florida corporation. It owns all of the block of land situated in Miami between Miami Avenue and N. E. First Avenue and N. E. Fifth Street and N. E. Sixth Street, except Lots 4 and 5 and the S. 75 feet of Lots 10 and 11, as more particularly appears by plat of said property, copy of which is hereto attached and by reference made a part hereof. All of this property is being used by the Church in the conduct of and for the purpose of furthering its religious, educational, literary, benevolent, fraternal, and/or charitable activities. More

particularly, the property is the situs of the following structures and improvements, which are and have been put to the following uses:

a. The Church Sanctuary and the Sunday School Educational Building upon Lots 18, 19 and 20, and South 100 feet of Lots 1, 2 and 3, in which the Church's congregation and others gather periodically to worship according to their religious faith, to study and practice the teachings of God, and to organize and administer its religious, educational, literary, benevolent, fraternal and/or charitable activities and programs.

b. The Mission building upon the North 50 feet of Lots 9 and 10, which the Church maintains as an informal come-as-you-are House of Worship where services are regularly conducted for the less fortunate and destitute persons living in the immediate area. The Mission is also frequently used for various other purposes.

c. The minister's and church personnel's parking facility on the surface of the North 50 feet of Lot 1 and the East 25 feet of the North 50 feet of Lot 2, is maintained for use by various salaried personnel of the Church for parking their automobiles while they attend the duties to which they have been assigned.

d. The Church parking facilities on the surface of the remainder of the property, consisting of 290 parking spaces on which a portion of the Church's congregation park their automobiles while participating in the furtherance of its religious, educational, literary, benevolent, fraternal, and/or charitable activities and programs. This property is hereafter referred to as "PARKING AREA".

The Church is located in the heart of a great metropolitan area, and is required to maintain the PARKING AREA for the use of its congregation due to the inadequacy of on-street and off-street parking facilities in the vicinity. When the PARKING AREA is not so used, this being during the week-day business hours, parking facilities in the vicinity are greatly needed by the general public. Part of this parking space is used every day of the week by people attending Church and Church functions and meetings, but rather than permit that portion not so used to lie vacant when unusued by church people, the Church rents the PARKING AREA to the public charging reasonable rental fees therefor. Every cost and expense incurred by the Church in connection with the PARKING AREA is paid from the general funds of the Church, and the gross income derived from the public rental of the PARKING AREA is specifically designated and used for the Church's religious, educational, literary, benevolent, fraternal and/or charitable purposes and activities.

2. The PARKING AREA consists of approximately 75,000 square feet, all of which area adjoins, is contiguous to and is a functional and physical part of the Church itself and consists of a total area of approximately 127,500 square feet of real property owned by the Church at 500 N. E. First Avenue, Miami, Florida, and shown on the plat attached.

The monies collected by the Church in connection with the partial public rental of the PARKING AREA are used exclusively for the religious, educational, literary, benevolent, fraternal, and/or charitable activities and programs of the Church. Said activities and programs

are designated in the Church's budget as the World Missions and Education Program.

3. Every dollar of income realized by the Church as the proceeds of charges made by the Church for the use of any of its off-street parking spaces is appropriated by the budget of the Church, and is used by the Church each month, exclusively for the Church's World Missions and Educational Program. None of this income is used for any other purpose, directly or indirectly. None of the expenses of operating the Church's off-street parking area are paid by or from any portion of any charges made by the Church for the use of any of its off-street parking spaces.

The Church's World Missions and Educational Program is exclusively a religious, educational, literary, benevolent, fraternal and charitable program. The moneys appropriated and disbursed for the program, including but not limited to the entire proceeds of all charges made by the Church for the use of any of its off-street parking spaces, are disbursed to or for the benefit of the following persons, organizations and institutions or in the furtherance of the following purposes and beneficences:

a. Cooperative Program of Southern Baptist Convention

b. Miami Baptist Association

c. American Bible Society

d. Baptist Bible Institute

e. Fay Taylor Salary (Missionary)

f. Betty Mills Salary (Missionary)

g. Religious Broadcasting

h. Local Missions

i. Protestants and Other Americans United

j. Christian Coffee House

k. Metropolitan Fellowship of Churches

l. Crusade of Americas

m. Ministerial Retirement

n. Spanish Mission

The auditorium of the Church has a seating capacity of approximately 2200. If the congregation should attempt, at this time to build the Church Sanctuary on any other property in the City of Miami, except within the C-3 (Central Commercial) District, Ordinance No. 6871 of the City would require the congregation to provide for such new Church one off-street parking space for each five seats in the auditorium, or a total of approximately 440 off-street parking spaces. The requirement in the unincorporated area of the county is one parking space for each four seats in a church auditorium, Code of Metropolitan Dade County, Section 33-124(d). This would mean, were the Church in an unincorporated portion of the county, it would be required to have 550 off-street parking spaces.

The area of the off-street parking spaces for which the Church makes charges on week days is less than 75% of the total of the real property owned by the Church in the city block, and is an integral and functional and physical part thereof, and is an indispensable and essential Church property used by the Church solely and exclusively

in furtherance of the religious, educational, literary, benevolent, fraternal and charitable purposes and objects of the Church set out in its original Charter and in its Amended Certificate of Incorporation, a copy of which is attached.

4. The Church's PARKING AREA cannot accommodate the Sunday Congregations and the Church, of necessity, has rented other parking spaces for that day and has arranged with a number of businesses in the general vicinity for free use of their parking areas on Sunday. They are used without charge of any kind by those:

(i) Members and others attending Sunday School on Sundays.

(ii) Members and others attending the morning worship service on Sundays.

(iii) Members and others using the Church Library on Sundays.

(iv) Members and others attending practice of the Bell Choir in the afternoon of many Sundays.

(v) Members and others attending practice of the Concord Choir in the afternoon of many Sundays.

(vi) Members and others attending practice of the Chapel Choir in the afternoon of many Sundays.

(vii) Members and others attending the Training Union Fellowship in the late afternoon of Sundays.

(viii) Members and others attending the Training Union in the early evening of Sundays.

(ix) Members and others attending the Evening Worship Service on Sundays.

(x) Members of the Executive Board of the Miami Baptist Association, which has more than 200 members, attending on at least 12 Mondays in every year meetings which begin in the morning and continue through lunch and into the afternoon.

(xi) Members and others attending in the late afternoon of at least 12 Mondays in every year meetings of the Church's Men's Brotherhood.

(xii) Deacons in the Church meeting in the evening of at least 12 Mondays in every year.

(xiii) Members and others attending practices of the Children's Choirs in the afternoon of many Wednesdays in the year.

(xiv) Members and others using the Church library in the afternoon of every Wednesday in the year.

(xv) Members and others attending practice of the Bell Choir in the afternoon of many Wednesdays in the year.

(xvi) Members and others attending the Family Supper in the late afternoon of every Wednesday in the year.

(xvii) Members and others attending Officers and Teachers meetings, Departmental meetings and numerous other meetings in the early evening of every Wednesday in the year.

(xviii) Members of and the clerical assistant to the Finance Committee of the Church in attendance

at meetings in the evening of every Wednesday in the year.

(xix) Members and others attending Prayer Meeting in the evening of every Wednesday in the year..

(xx) Members and others attending practice of the Sanctuary Choir, having over 100 members, in the evening of substantially every Thursday in the year.

(xxi) Members and others attending meetings of the Women's Missionary Society in the morning of at least 12 Fridays in the year.

(xxii) Those in attendance on weekdays at monthly daytime meetings of the Ministers' Conference of the Miami Baptist Association.

(xxiii) Those in attendance on weekdays at daytime meetings of members of the Parent Teachers Association.

(xxiv) Those in attendance at any wedding held at the Church.

(xxv) Those in attendance at any funeral service conducted at the Church.

(xxvi) Numerous other morning, afternoon and evening weekday Church, denominational, religious, educational, literary, benevolent, fraternal and charitable gatherings, meetings, activities and programs.

The Church never has made, and does not make, any charge of any kind for any of its off-street parking spaces used at any time for any purpose stated in any of the

foregoing paragraphs numbered (i) to (xxvi), inclusive, and has made, and now makes, charges only on weekdays (Monday through Saturday) for such of its off-street parking spaces as are not in use for any of those purposes.

The Supreme Court of Florida said:

> "We further find the limited part time rental of a portion of the church lot for commercial parking on weekday business hours is reasonably incidental to the primary use of the church property as a whole for church or religious purposes and is not a sufficiently divergent commercial use that eliminates the exemption as to the commercial parking lot portion of the property."

A portion of the Lots were not assessed by Dade County. The North 50 feet of Lot 1 and the East 25 feet of the North 50 feet of Lot 2 are used seven days a week by the Church employees or personnel, the pastor and others, and Dade County admitted that these lots should not be assessed.

5. As admitted in the Supreme Court of Florida, this Church could not operate in this location without these parking spaces. They are just as necessary for the operation of the Church as the roof over the Church Building. In the argument, the following conversation took place:

Q. (Justice Drew, from the bench, asked the attorney for the County), "Mr. Simon, could this Church operate in its present locality without these parking spaces?"

A. "No, Your Honor, it could not."

Q. "Mr. Simon, aren't these parking spaces just as necessary for the operation of this Church as the roof over the building itself?"
A. "Yes, Your Honor, they are."

Dated this 20th day of November, 1969.

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and

THOMAS C. BRITTON
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1626 Dade County Courthouse
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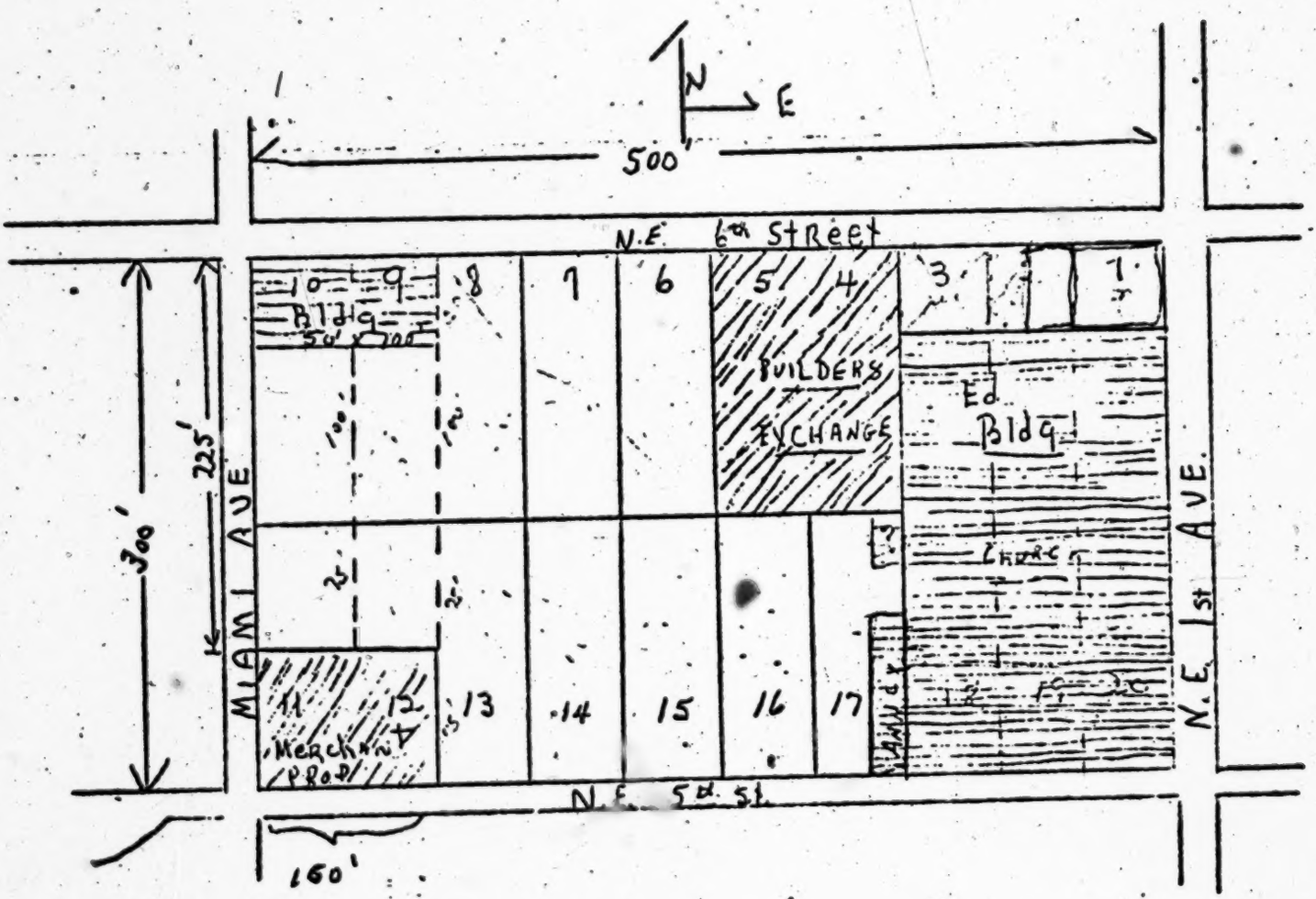
By /s/ St. Julien P. Rosemond

Block 63N-PB B-41 - N.E 5th to N.E. 6th St. from Miami Ave. to S.E. 1st.Ave.

Block----------	150,000 sq. ft. less easement
Builders Exchange	15,000 sq. ft. Lots- 4 & 5
Merchant's	7,500 sq. ft. So. 75' of lots 11 &12
Church Owned	127,500 sq. ft. Balance owned by church.



All lots 50' wide by 150' deep less 10' Easement.

Shaded area does not belong to church.

Shaded church owned buildings.

White area - Parking area.

The purposes and objects of the Church are set forth in Article II of the Amended Certificate of Incorporation as follows:

> "The general purpose and objects of this corporation shall be to conduct for religious worship and instruction, churches, schools, parsonages, and other institutions connected therewith of a religious, educational, charitable and benevolent character to the end that its own members and others may be generally instructed and guided concerning those New Testament doctrines which are most surely held among Southern Missionary Baptist Churches and to advance spiritual growth and enlightenment, moral and personal purity among its own membership and the people of the community in which it is located; to promote home and foreign missions; and to aid in the spread of the Gospel of Jesus Christ to the ends of the earth; also to educate, prepare and ordain Christian men and women for the ministry of the Gospel of Jesus Christ; and for the purpose of promoting the foregoing objects, this corporation shall have the right to acquire, either by gift or purchase, and to hold, own, sell, mortgage, or encumber in any manner, lease and improve real estate and personal property for itself and others, either as trustees or otherwise."

APPENDIX C

CONSTITUTION OF THE STATE OF FLORIDA

ARTICLE XVI

SECTION 16. **Corporate property subject to taxation, exception.**—The property of all corporations, except the property of a corporation which shall construct a ship or barge canal across the peninsula of Florida, if the Legislature should so enact, whether heretofore or hereafter incorporated, shall be subject to taxation unless such property be held and used exclusively for religious, scientific, municipal, educational, literary or charitable purposes.